

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 101

February 13, 2013

SUMMARY OF BILL: Authorizes agents or officers of the Department of Revenue (DOR) who retire after 25 years of honorable armed service to retain their service weapon and badge. Authorizes agents or officers of DOR who retire after fewer than 25 years of honorable armed service to retain their service weapon and badge, provided that they reimburse DOR for the cost of the service weapon and badge. Specifies that this authorization shall be retroactive to include officers from the Department of Safety that were transferred to DOR effective July 1, 2006.

ESTIMATED FISCAL IMPACT:

Increase State Expenditures – Exceeds \$1.500

Assumptions:

- According to DOR, two officers were transferred from the Department of Safety to DOR effective July 1, 2006 and have since retired.
- There are 12 agents or officers currently employed with DOR with 25 years or more of honorable armed service.
- It is estimated that a minimum of two agents or officers will retire after 25 years of honorable armed service each fiscal year and will elect to retain their service weapon and badge.
- The cost of a service weapon is \$650.00, the cost of a badge is \$59.00, and the cost of a badge holder is \$22.50.
- The total recurring increase in state expenditures is estimated to exceed \$1,463 [2 agents or officers x (\$650.00 per weapon + \$59.00 per badge + \$22.50 per badge holder)].
- Authorizing agents or officers of DOR who retire after fewer than 25 years of honorable armed service to retain their service weapon and badge if they reimburse DOR for the cost of such weapon and badge will not have a significant fiscal impact to the state.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise". The signature is fluid and cursive, with the first name "Lucian" written in a larger, more prominent script than the last name "Geise".

Lucian D. Geise, Executive Director

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